

Article - Business Regulation

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§10–301.

(a) In this subtitle the following words have the meanings indicated.

(b) “Below cost” means a price that is less than the total of:

(1) the most recently published average reseller rack cost of motor fuel by grade and quality, as calculated by the Oil Price Information Service (OPIS), for the particular terminal from which the motor fuel was delivered to the retail service station dealer, or the actual invoice cost from the supplier of the product, whichever is lower; and

(2) the freight charges and all applicable federal, State, and local taxes not included in the invoice cost.

(c) (1) “Dealer” means a person who:

(i) imports any gasoline into the State;

(ii) blends, in the State, any gasoline on which the motor fuel tax has not been paid;

(iii) refines, in the State, any gasoline on which the motor fuel tax has not been paid; or

(iv) acquires, in the State, any gasoline on which the motor fuel tax has not been paid, for:

1. export; or

2. wholesale distribution.

(2) “Dealer” includes:

(i) the State when it engages in any activities listed in paragraph (1) of this subsection; and

(ii) a political subdivision of the State when it engages in any of the activities listed in paragraph (1) of this subsection.

(3) “Dealer” does not include a person who brings gasoline into the State in the fuel supply tank of an aircraft, motor vehicle, or vessel.

(d) “Manufacturer” means a person who in the State blends gasoline from blend stocks before final sale.

(e) “Special fuel seller” has the meaning stated in § 9-301(s) of the Tax - General Article.

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